

EXHIBIT B

Exhibit B

Customary and Comparable Compensation Disclosures for Winston

The blended hourly rate for Winston timekeepers (including both professionals and paraprofessionals) who have billed time to the Debtors during the Application Period was approximately \$1,015.29 per hour (the “Debtors Blended Rate”).¹

The non-bankruptcy blended hourly rate for Winston’s timekeepers during the 12-month period from October 1, 2022 to and including September 30, 2023 (the “Comparable Period”)² was, in the aggregate, approximately \$814.38 per hour (the “Non-Bankruptcy Blended Rate”).³

A detailed comparison of these rates is as follows:

Category of Timekeeper	Debtors Blended Rate⁴	Non-Bankruptcy Blended Rate
Partner	\$1,072.75	\$1,074
Counsel	\$972	\$1,146.50
Associate ⁵	\$939.79	\$709
Paraprofessional ⁶	\$0	\$328
Aggregate	\$1,015.29⁷	\$814.38

¹ Blended rates for Winston attorneys and paraprofessionals working for the Debtors during the Application Period reflects the voluntary 10% fee discount.

² On an annual basis, Winston employs periodic increases which, like many of its peer law firms, occurs twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney’s and paraprofessional’s current level of seniority. The step increases do not constitute “rate increases” (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). The calculation of the Non-Bankruptcy Blended Rate includes the rates Winston billed in 2022 and 2023.

³ Winston calculated the Non-Bankruptcy Blended Rate by dividing the total dollar amount billed by non-bankruptcy timekeepers in domestic offices to all matters during the Comparable Period by the total number of hours billed by non-bankruptcy timekeepers in the applicable offices to all matters during the Comparable Period.

⁴ Blended rates for Winston attorneys and paraprofessionals working for the Debtors during the Application Period reflects the voluntary 10% fee discount.

⁵ Includes law clerks when applicable. During the Application Period, no Winston law clerks incurred fees on behalf of the Debtors.

⁶ Includes individuals who have been admitted to the bar when applicable.

⁷ Such amount accounts for a blended rate among Winston partners, counsel, and associates working for the Debtors during the Application Period and, as such, for this Application, such blended rate does not include paraprofessionals.